



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOWN OF WESTPORT WATER UTILITY DISTRICT

Principal Office: 5387 MARY LAKE ROAD  
WAUNAKEE, WI 53597

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** TOWN OF WESTPORT WATER UTILITY DISTRICT**Utility Address:** 5387 MARY LAKE ROAD  
WAUNAKEE, WI 53597**When was utility organized?** 8/1/1996**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR ROBERT C ANDERSON**Title:** WATER UTILITY OPERATOR**Office Address:**5387 MARY LAKE ROAD  
WAUNAKEE, WI 53597**Telephone:** (608) 849 - 4372**Fax Number:****E-mail Address:** WESTPORT@INXPRESS.NET

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHNSON BLOCK & CO., INC**Title:****Office Address:** JOHNSON BLOCK & CO., INC6314 ODANA ROAD  
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@chorus.net

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHNSON BLOCK & CO., INC**Title:****Office Address:** JOHNSON BLOCK & CO., INC6314 ODANA ROAD  
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@chorus.net**Date of most recent audit report:** 2/5/1998**Period covered by most recent audit:** 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR ROBERT C ANDERSON**Title:** UTILITY MANAGER**Office Address:**5387 MARY LAKE RD  
WAUNAKEE, WI 53597**Telephone:** (608) 849 - 4372**Fax Number:****E-mail Address:** westport@inxpress.net

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**MRS SHARON L ANDERSON, SECRETARY/TREASURER  
MR TERRY P ENGE, COMMISSIONER  
MR BRAD G ROBINSON, COMMISSIONER  
MR KENNETH R SIPSMA, COMMISSIONER  
MR JOHN A VAN DINTER, PRESIDENT  
MR WILLIAM B VON RUTENBERG, COMMISSIONER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	119,536	60,876	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	40,151	34,376	<b>2</b>
Depreciation Expense (403)	51,879	10,686	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	751	556	<b>5</b>
<b>Total Operating Expenses</b>	<b>92,781</b>	<b>45,618</b>	
<b>Net Operating Income</b>	<b>26,755</b>	<b>15,258</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>26,755</b>	<b>15,258</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	126,840	165,892	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>126,840</b>	<b>165,892</b>	
<b>Total Income</b>	<b>153,595</b>	<b>181,150</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>153,595</b>	<b>181,150</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>13</b>
Amortization of Debt Discount and Expense (428)	3,685	2,065	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	199,070	202,883	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)		11,479	<b>18</b>
<b>Total Interest Charges</b>	<b>202,755</b>	<b>193,469</b>	
<b>Net Income</b>	<b>(49,160)</b>	<b>(12,319)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,531	32,850	<b>19</b>
Balance Transferred from Income (433)	(49,160)	(12,319)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(28,629)</b>	<b>20,531</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on bank deposits	41,448	4
Interest on special assessments	85,392	5
<b>Total (Acct. 419):</b>	126,840	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	119,536	0	0	0	<b>119,536</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>119,536</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,536</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,159,289	3,949,463	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	67,131	15,252	<b>2</b>
<b>Net Utility Plant</b>	<b>4,092,158</b>	<b>3,934,211</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,483,740	1,567,360	<b>6</b>
Special Funds (125)	220,206	325,606	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,703,946</b>	<b>1,892,966</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	83,218	10,668	<b>8</b>
Temporary Cash Investments (132)	575,641	434,134	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	4,280	6,943	<b>11</b>
Other Accounts Receivable (143)	5,041	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	285,139	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>668,180</b>	<b>736,884</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	29,480	33,165	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>29,480</b>	<b>33,165</b>	
<b>Total Assets and Other Debits</b>	<b>6,493,764</b>	<b>6,597,226</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(28,629)	20,531	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(28,629)</b>	<b>20,531</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		<b>24</b>
Advances from Municipality (223)	3,850,000	3,850,000	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,850,000</b>	<b>3,850,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	14,666	43,519	<b>28</b>
Payables to Municipality (233)	0	451	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	53,934	78,932	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>68,600</b>	<b>122,902</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,603,793	2,603,793	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>6,493,764</b>	<b>6,597,226</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	4,159,289	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>4,159,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	67,131	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>67,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,092,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	15,252				<b>15,252</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	51,879				<b>51,879</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>51,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,879</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>67,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,131</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.20%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1994 G.O. Debt	3,685	428	29,480	1
<b>Total</b>			<b>29,480</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>0</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 G.O. Debt	03/01/1997	03/01/2007	5.00%	950,000	<b>1</b>
1996 G.O. Debt	04/01/1996	04/01/2006	5.05%	2,900,000	<b>2</b>
<b>Total for Account 223</b>				<b><u>3,850,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	751	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>751</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	595	7
PSC Remainder Assessment	156	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>751</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1997 G.O. Debt	37,547	54,111	74,993	16,665	2
1996 G.O. Debt	41,385	144,959	149,075	37,269	3
<b>Subtotal</b>	<b>78,932</b>	<b>199,070</b>	<b>224,068</b>	<b>53,934</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>78,932</b>	<b>199,070</b>	<b>224,068</b>	<b>53,934</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,603,793	0	0	0	0	<b>2,603,793</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,603,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,603,793</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Deferred Special Assessments	1,483,740	2
<b>Total (Acct. 124):</b>	<b>1,483,740</b>	
<b>Special Funds (125):</b>		
Construction Account	220,206	3
<b>Total (Acct. 125):</b>	<b>220,206</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	4,280	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>4,280</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	5,041	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>5,041</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,368,039	0	0	0	<b>2,368,039</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	41,191	0	0	0	<b>41,191</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,603,793	0	0	0	<b>2,603,793</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(276,945)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(276,945)</b>	
Net Operating Income	26,755	0	0	0	<b>26,755</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(4,049)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>(4,049)</b>	
<b>Net Income</b>		
Net Income	(49,160)	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Town Board  
Westport, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Town of Westport Water Utility for the year ended December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with requirements of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the Town of Westport and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

March 31, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Response from James Block, CPA, received 7/26/99

Item 1: Services and mains contributions have all been booked. Dollars in 343 and 345 were for final payments. Utility will separate services and mains dollars in account 271.

Item 2: 70 services not in use (watch next year).

Item 3: JPL recommends costs be moved to a/c 310 or 320 at utility discretion. The utility does not own any general plant.

ele

July 2, 1999

Mr. Robert C. Anderson, Water Utility Operator  
Westport Water Utility District  
5387 South Mary Lake Road  
Waunakee, WI 53597-9128

1998 Analytical Review DWCCA-6445-ELE

Dear Mr. Anderson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted additions to Account 343, Mains and Account 345, Services, on the Water Utility Plant in Service schedule, pages W-8 and W-9. There are no corresponding services or mains contributions reported in Account 271, Contributions in Aid of Construction, page F-17. We noted that in 1997, over \$300,000 was reported in Account 271, page F-17, as "special assessments". Please confirm that all of the contributions have been booked for the corresponding 1998 plant additions. If contributions have not been booked, please adjust your books accordingly in 1999. In addition, we recommend that all contributions recorded in Account 271 are identified as services, mains, etc. on the utility's books.

2. During our review, we noted 264 services reported on page W-16, but only 157 customers on page W-2. We assume that some of the services are not in use. Please provide the number of services not in use which should be reported in column (h), page W-16.

3. During our review, we noted dollars are not reported on the Water Utility Plant in Service schedule, pages W-8 and W-9, for Accounts 310 and 320, Land, or for General Plant, Accounts 373-390. Does the utility own the land

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## FINANCIAL SECTION FOOTNOTES

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for the well and site of the pumping station? If so, in which account has it been recorded? Does the utility own any assets which are includible in the general plant accounts? If so, where are those dollars reported?

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 2 1999 rev letters e.doc

cc: Mr. John A. VanDinter, President

July 27, 1999

Mr. James Block, CPA  
Johnson Block and Company  
6314 Odana Road  
Madison, WI 53719-1129

Re: 1998 Analytical Review 6445-DWCCA-ELE

Dear Mr. Block:

Thank you for your response to our 1998 review letter to Westport Water Utility District.

Item No. 3 discussed land costs for well #2 recorded in several accounts. Mr. James Luckow, of our staff, recommends an adjusting journal entry transferring these costs from the accounts indicated in your letter to either account 310 or account 320, at the discretion of the utility.

If you have any questions, please call me at (608)266-3768. Westport's review is closed.

Sincerely,

Elaine L. Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\1998 ar response letters\6445 response letter

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## **FINANCIAL SECTION FOOTNOTES**

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**cc: Mr. Robert C. Anderson, Water Utility Operator**

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	119,241	1
<b>Total Sales of Water</b>	<b>119,241</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	295	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>295</b>	
<b>Total Operating Revenues</b>	<b>119,536</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	17,127	5
General Operating Expenses (680-690)	23,024	6
<b>Total Operation and Maintenance Expenses</b>	<b>40,151</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	51,879	7
Amortization Expense (404)		8
Taxes (408)	751	9
<b>Total Other Operating Expenses</b>	<b>52,630</b>	
<b>Total Operating Expenses</b>	<b>92,781</b>	
<b>NET OPERATING INCOME</b>	<b>26,755</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	154	7,268	49,156	4
Commercial	3	5,570	18,698	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>157</b>	<b>12,838</b>	<b>67,854</b>	
Private Fire Protection Service (462)	2		285	7
Public Fire Protection Service (463)	1		51,102	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>160</b>	<b>12,838</b>	<b>119,241</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	51,102	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>51,102</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	295	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>295</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	7,127	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,754	3
Chemicals (630)	1,913	4
Supplies and Expenses (640)	4,243	5
Repairs of Water Plant (650)	1,090	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>17,127</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	5,519	8
Office Supplies and Expenses (681)	8,572	9
Outside Services Employed (682)	6,774	10
Insurance Expense (684)	323	11
Employees Pensions and Benefits (686)	1,811	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	25	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>23,024</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>40,151</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		595	3
PSC Remainder Assessment		156	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>751</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.020000				3
County tax rate	mills		3.000000				4
Local tax rate	mills		4.000000				5
School tax rate	mills		10.000000				6
Voc. school tax rate	mills		2.000000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.020000</b>				10
Less: state credit	mills		2.000000				11
<b>Net tax rate</b>	mills		<b>17.020000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.000000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.000000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.000000</b>				17
<b>Total Tax Rate</b>	mills		<b>19.020000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.841220</b>				19
<b>Total tax net of state credit</b>	mills		<b>17.020000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.317560</b>				21
Utility Plant, Jan. 1	\$	3,949,463	3,949,463				22
Materials & Supplies	\$	0					23
<b>Subtotal</b>	\$	3,949,463	3,949,463				24
Less: Plant Outside Limits	\$	0					25
<b>Taxable Assets</b>	\$	3,949,463	3,949,463				26
Assessment Ratio	dec.		1.000000				27
<b>Assessed Value</b>	\$	3,949,463	3,949,463				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.317560</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	56,547	56,547				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	0					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	102,248	141,881	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>102,248</b>	<b>141,881</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0	510,957	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0	83,783	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>594,740</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,900		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			244,129	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>244,129</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			510,957	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			83,783	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>594,740</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			9,900	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0	608,172	<b>26</b>
Transmission and Distribution Mains (343)	288,251	2,012,789	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	118,317	124,498	<b>29</b>
Meters (346)	19,126	20,193	<b>30</b>
Hydrants (348)	38,948	80,226	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>474,542</b>	<b>2,845,878</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	0		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	0		<b>37</b>
Other General Equipment (379)	0		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>576,790</b>	<b>3,582,499</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>576,790</b>	<b>3,582,499</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			608,172 26
Transmission and Distribution Mains (343)			2,301,040 27
Fire Mains (344)			0 28
Services (345)			242,815 29
Meters (346)			39,319 30
Hydrants (348)			119,174 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,320,420</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>4,159,289</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,159,289</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			753	753	1
February			671	671	2
March			772	772	3
April			805	805	4
May			1,089	1,089	5
June			1,291	1,291	6
July			1,763	1,763	7
August			1,578	1,578	8
September			2,193	2,193	9
October			1,713	1,713	10
November			1,123	1,123	11
December			1,087	1,087	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>14,838</b>	<b>14,838</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				620	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				14,218	16
Less: Water sold				12,838	17
Losses and unaccounted for				1,380	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				262	21
Date of maximum: 6/27/1998					22
Cause of maximum:					23
testing pumps and filling tower					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 6/28/1998					25
Total KWH used for pumping for the year				26,800	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	1	790	13	700,000	Yes	<b>1</b>
WELL #2	2	600	15	700,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #2	WELL#1	WELL#1 BACKUP	<b>1</b>
Location	5338 WESTPORT ROAD	5695 COBBLESTONE LANE	5695 COBBLESTONE LANE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN TURBINE	AM. TURBINE	AMERICAN TURBINE	<b>5</b>
Year Installed	1997	1996	1996	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	700	500	500	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTORS	CHEVROLET	<b>9</b>
Year Installed	1997	1996	1996	<b>10</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>11</b>
Horsepower	75	50	50	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER TOWER #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	181		10
			11
Total capacity in gallons	300,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	119	0	0	0	119
M	D	6.000	3,031	32	0	0	3,063
M	D	8.000	6,911	0	0	0	6,911
M	D	10.000	7,470	0	0	0	7,470
M	D	12.000	14,899	2,499	0	0	17,398
P	D	14.000	304	0	0	0	304
<b>Total Within Municipality</b>			<b>32,734</b>	<b>2,531</b>	<b>0</b>	<b>0</b>	<b>35,265</b>
<b>Total Utility</b>			<b>32,734</b>	<b>2,531</b>	<b>0</b>	<b>0</b>	<b>35,265</b>

1  
2  
3  
4  
5  
6

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	221	0	0	0	221		1
M	1.250	35	0	0	0	35		2
M	1.500	3	0	0	0	3		3
M	2.000	2	0	0	0	2		4
M	4.000	1	0	0	0	1		5
M	6.000	2	0	0	0	2		6
<b>Total Utility</b>		<b>264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>264</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	47	18	0	0	65	0	1
0.750	112	28	0	0	140	0	2
1.000	7	2	0	0	9	0	3
1.500	0	1			1		4
2.000	0	1			1		5
3.000	2	0	0	0	2	0	6
<b>Total:</b>	<b>168</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>218</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	57	0	0	0	0	8	65	1
0.750	120	0	0	0	0	20	140	2
1.000	9	0	0	0	0	0	9	3
1.500		1					1	4
2.000		1					1	5
3.000	0	2	0	0	0	0	2	6
<b>Total:</b>	<b>186</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>218</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	79	6			85	2
<b>Total Fire Hydrants</b>	<b>79</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>85</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	25
Number of distribution valves operated during year:	25

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 680 - New utility operations. More time on billings and collection. New customers added.

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### Property Tax Equivalent (Water) (Page W-07)

The Town Board authorized a tax equivalent of \$0.

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### Water Utility Plant in Service (Page W-08)

Plant accounts - The water system was operational prior to 1998, however construction work in progress had not been reclassified on the 1997 report. Dollar amounts reflect the reclassification of work in progress and final payments on construction projects. The related plant additions were reflected on 1997 schedules for wells, pumps, tower, mains, services and hydrants.

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### Water Mains (Page W-15)

Additions are assessed to property owners based on cost and front footage. Assessments are deferred and collected on the tax roll with interest.

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### Meters (Page W-17)

Most meters just started operating within the last year.

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